

# Finances

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The District receives funding from permit fees and recovered costs, State subvention, fines and penalties paid for compliance violations, grants, and Department of Motor Vehicle surcharges on registered motor vehicles.

The budget for fiscal year 2003-04 includes four different funds:

- The Unrestricted Fund

- The DMV Fund

- The Mitigation Fund

- The Backup Generator Fund (BUG)

The charts on the following page provide an illustration of these funds.

## **EXECUTIVE SUMMARY**

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### **Fund Summary:**

The District Budget is organized into four separate funds, each with its own revenue and expenditure accounts. The four funds are briefly described below:

- **The Unrestricted Fund** is the operational fund of the District and is used for the purpose of conducting the business of the District not covered by the other three funds. The revenue sources for this fund are: permit fees, fines, state subvention, interest derived from these sources, Per Capita Fee, and administrative fees.
- **The DMV Fund** is a restricted fund that is only to be used for the following applications: air monitoring, air modeling, emission inventory assessment and identification, control strategies, air quality planning, public information, and direct incentives to reduce tail pipe emissions. The DMV Fund has three sources of revenue – DMV (AB 2766) Fees also referred to as Vehicle Surcharge Fees, interest derived from these funds and a portion of the Placer County Planning Department application fees that offset work done by the Placer County Air Pollution Control District's Planner. This work falls under the guidelines established for the expenditures to the DMV fund and therefore the revenue from the Planning Department application fees offsets the cost of the Planner's salary to the DMV fund.
- **The Mitigation Fund** is a restricted fund that is used only for the purposes described in each individual mitigation plan. The revenue sources for this fund come from mitigation plans approved at the discretion of the Land Use Authorities. Because the District cannot predict which of these plans will be approved, the revenue for this fund is not budgeted.
- **The Backup Generator (BUG) Fund** is a one-time funding provided in March 2002 from the California Air Resources Board to mitigate the impact of backup generators (BUG) emissions. This fund was included in the FY 2002-03 budget and was earmarked for external projects. This fund was fully expended by the end of FY 2002-03 with \$115,000 encumbered for Clean Air Grants.

**Highlights:**

The Proposed Budget for Fiscal Year 03-04 is a 6.43% decrease over the Final Budget for Fiscal Year 02-03. Most of the decrease is in the amount to be spent on Clean Air Grants (due to the lack of available funds).

While the Budget for Fiscal Year 03-04 is a lean budget, it does provide for the following:

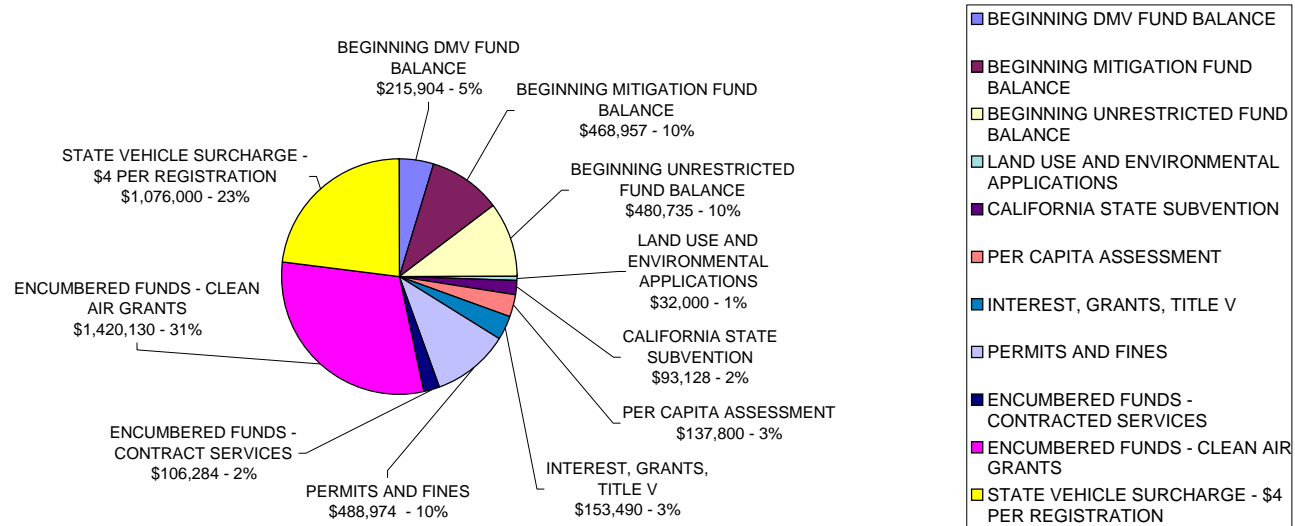
- A maintained balance in the Unrestricted Fund. This budget rectifies the spending down of the operational fund of the District.
- Clean Air Grants totaling \$750,000 (\$211,475 from the Mitigation Fund and \$538,525 from the DMV Fund).
- A full time Planner keeping in line with the planned growth of Placer County. This position was to have been filled in Fiscal Year 2002-03 but did not get filled until July 2003.
- A full time Air Monitoring Specialist (previously an extra-help position)
- An additional 1000 hours for enforcement, investigative and public information support provided by on-call extra-help personnel.
- An additional Engineer needed to keep up with the additional new permits and modification of existing permits generated by Placer County's rapid population growth.
- \$166,108 commitment to the State Implementation Plan update.
- A Non-Tort Defense Fund set aside for the specific use of defending the District in litigations that cannot be defended by County Counsel per advice from Placer County Risk Management - \$30,000.
- Support for specific air monitoring projects within Placer County - \$25,000.
- Rule Development support -- \$30,000.
- GIS/Emission Software implementation and support -- \$5,000.
- Public outreach and information support -- \$10,000.
- Continued support of past programs that are beneficial to air quality and in keeping with the Mission Statement of the District.

**PLACER COUNTY AIR POLLUTION CONTROL DISTRICT  
FY 2003-04 FINAL BUDGET SUMMARY COMPARISON  
CONSOLIDATED FUND SUMMARY**

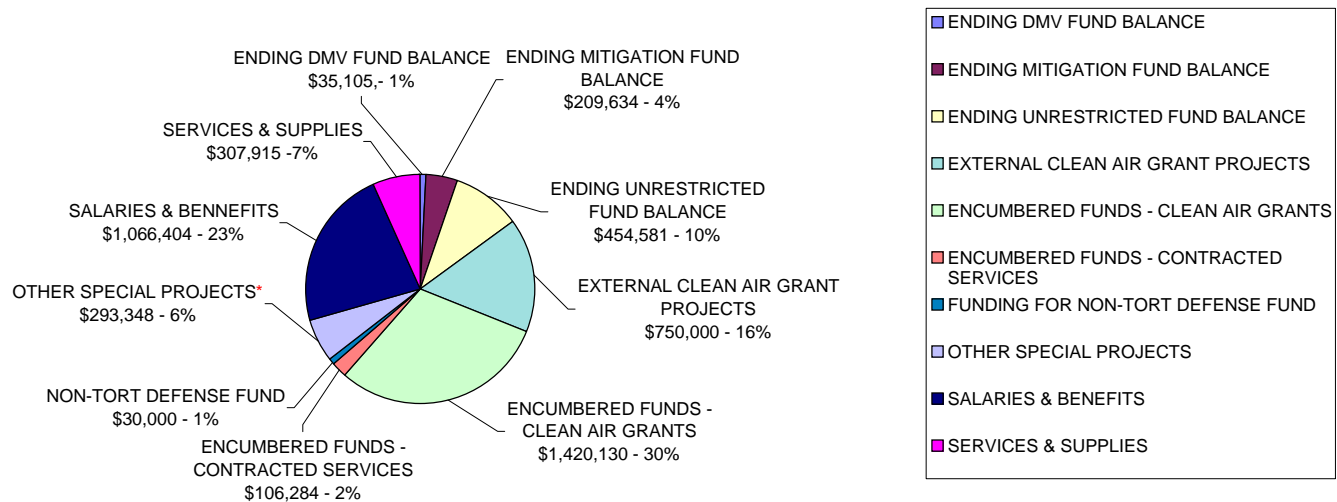
	<b>ACTUAL CONSOLIDATED FUNDS FY 01-02</b>	<b>ACTUAL CONSOLIDATED FUNDS FY 02-03</b>	<b>FINAL BUDGET CONSOLIDATED FUNDS 03-04</b>
<b>REVENUE:</b>			
Permit Fees	416,930	525,767	468,974
Fines	71,724	73,056	20,000
Interest	81,779	79,462	85,000
State Revenue	968,709	1,238,089	1,169,128
Burn / Land / Other	170,249	535,824	85,490
Per Capita Fee			137,800
Title V / Miscellaneous	13,287	10,090	15,000
<b>Total Revenue:</b>	<b>1,722,678</b>	<b>2,462,289</b>	<b>1,981,392</b>
<b>EXPENSE:</b>			
Salary & Benefits	614,582	814,885	1,066,404
Supplies & Services	519,491	620,630	601,263
Clean Air Grants	849,400	1,072,114	750,000
Equipment	39,976		
<b>Total Expense:</b>	<b>2,023,449</b>	<b>2,507,628</b>	<b>2,417,667</b>
<b>Excess Revenue over Expense / (Deficit):</b>	<b>(300,771)</b>	<b>(45,339)</b>	<b>(436,275)</b>
<b>FUND BALANCE</b>			
Reserve for Unrestricted Fund Encumbrances	84,660	97,714	97,714
Reserved for Non-Tort Defense Fund			(30,000)
Reserved for Backup Generator (BUG)	(121,232)	121,232	
Reserved for DMV Fund	443,975	175,292	180,799
Reserved for Mitigation Fund	11,248	(181,445)	259,324
Beginning Fund Balance	293,119	410,999	480,735
<b>Ending Unrestricted Fund Balance</b>	<b>410,999</b>	<b>480,735</b>	<b>454,581</b>
<b>Reserved for DMV Encumbrance</b>	<b>879,040</b>	<b>1,196,586</b>	<b>1,196,586</b>
<b>Beginning DMV Fund Balance:</b>	<b>615,418</b>	<b>391,196</b>	<b>215,904</b>
<b>Reserved for Encumbrance DMV</b>	<b>219,754</b>		
<b>DMV Revenue to Fund</b>	<b>(443,976)</b>	<b>(175,292)</b>	<b>(180,799)</b>
<b>Ending DMV Fund Balance:</b>	<b>391,196</b>	<b>215,904</b>	<b>35,105</b>
<b>Reserved for Mitigation Encumbrance</b>		<b>117,114</b>	<b>117,114</b>
<b>Beginning Mitigation Fund Balance:</b>	<b>298,759</b>	<b>287,512</b>	<b>468,957</b>
<b>Mitigation Revenue</b>	<b>57,136</b>	<b>310,936</b>	<b>-</b>
<b>Mitigation Expenditures</b>	<b>(68,383)</b>	<b>(129,491)</b>	<b>(259,324)</b>
<b>Ending Mitigation Fund:</b>	<b>287,512</b>	<b>468,957</b>	<b>209,634</b>
<b>Beginning Backup Generator (BUG) Fund</b>	<b>121,232</b>	<b>121,232</b>	
<b>Backup Generator Expense</b>		<b>(121,232)</b>	
<b>Ending Backup Generator (BUG) Fund</b>	<b>121,232</b>	<b>-</b>	<b>-</b>
<b>Encumbrance for Backup Generator (BUG)</b>		<b>115,000</b>	<b>115,000</b>
<b>Reserved for Non-Tort Defense Fund</b>			<b>30,000</b>
<b>Total Fund Balance:</b>	<b>2,089,979</b>	<b>2,692,011</b>	<b>2,255,734</b>

**PLACER COUNTY AIR POLLUTION CONTROL DISTRICT  
FINAL BUDGET FOR FISCAL YEAR 2003-2004**

**TOTAL FINAL BUDGET FUNDS AVAILABLE - FY 03/04  
\$4,673,402 (includes new revenue and beginning fund balances)**



**TOTAL FINAL BUDGET FUND USAGE - FY 03/04  
\$4,673,402 (includes ending fund balances and encumbered funds)**



\*See schedule for names and amounts of the "other special projects".

<b>PLACER COUNTY AIR POLLUTION CONTROL DISTRICT</b> <b>OTHER SPECIAL PROJECTS SCHEDULE</b> <b>PROPOSED BUDGET FOR FY 03-04</b>	
<b>Name of Project</b>	<b>Amount</b>
Air Monitoring Projects	\$ 25,000
Naturally Occurring Asbestos Regulation	7,000
GIS/Emission Inventory Software	3,000
Bike to Work Week Program	800
ALASET - Clean Air Week	1,000
CEQA Software Modification	2,000
Public Outreach Projects	10,000
Air Quality Survey	5,000
Spare the Air Program	7,940
Indirect Source Rule Analysis/Rule Development	30,000
State Implementation Plan Update - Participation	166,108
Jones & Stokes Woodstove/Lahontan Project	15,000
Fire Safe Council - Fuel Reduction	3,000
City of Lincoln - NEV project	10,000
Mowdown	7,500
<b>TOTAL</b>	<b>\$ 293,348</b>